

EXHIBIT K

Honorable Laura T. Swain
United States District Court
Southern District of New York
500 Pearl Street
New York, New York 10007-1312

Dear Judge Swain:

I have known Robert "Bob" Stewart for nearly 3 years. I first met Bob during the early stages of my company [REDACTED]. Before [REDACTED] I was the head of product development for [REDACTED]. I left [REDACTED] to start my own venture. It was a big risk and chance I took but it was something I believed I needed to do for myself.

During the early years of my company I was doing this on my own. It is hard to find partners that are willing to make sacrifices similar to yours. It is a difficult thing for anyone to do while you need to support your family. One realization I had along my path was loneliness. Many days I missed the inputs of others and how even being the most optimistic person in the world you need others to help you through your downtimes.

In 2012, I met a company in New York that was willing to partner and fund [REDACTED]. As we were going through the process of due diligence I met Mr. Stewart (Bob). Bob was instantly a believer in the company and tried hard to make the investment happen. After a year of diligence the other company decided to not fund [REDACTED]. Bob continued to be a friend and was helping me through a very tough time.

In 2013 I was running out of options. I left [REDACTED] in 2011 and invested every dollar I had into the company. I was late on paying my mortgage and was getting to a point where I could not support my family. After losing my entire life savings I was not only desperate for help with the business but was desperate for a friend to help me through a tough time. My wife at the

time wanted a divorce and I needed someone to help me keep this business moving. Bob was the person who helped me and never asked for a dime.

We were able to keep the business moving and in 2014, we actually were able to bring in funding and start building a real business, for which Bob then served as a CFO, from approximately July 2014 until approximately May 2015. Bob was the rock that kept me going and was my friend who helped me keep things together.

Today, [REDACTED] had its first big year. We did \$6M in revenue and we have over 20 employees today. We are known as one of the leaders in the connected toy space. It was the vision I had for [REDACTED] when I left my job and [REDACTED].

I believe that without Bob's friendship and support, [REDACTED] would not be anywhere today. He has never asked me for anything and was always there to support me professionally and personally. In times like that you really get to see who your real friends are. The issue is that I never want to be in that position again. Through one of my most challenging life experiences Bob was the support I needed to pull through it. He may never understand how important that was for me.

Best Regards



Mark Meyers

CEO, [REDACTED]